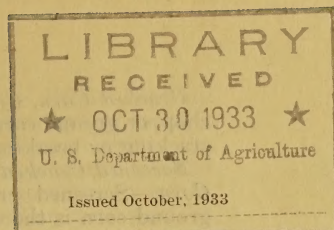


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UNITED STATES DEPARTMENT OF AGRICULTURE

AGRICULTURAL ADJUSTMENT ADMINISTRATION

(Field Corn Regulations, Series 1)

(Marketing year, rate of processing tax, definitions and conversion factors
with respect to field corn)

FIELD CORN REGULATIONS MADE BY THE SECRETARY OF AGRICULTURE, WITH THE APPROVAL OF THE PRES- IDENT, UNDER THE AGRICULTURAL ADJUSTMENT ACT

UNITED STATES DEPARTMENT OF AGRICULTURE,
OFFICE OF THE SECRETARY.

By virtue of the authority vested in the Secretary of Agriculture by the Agricultural Adjustment Act, approved May 12, 1933, as amended, I, HENRY A. WALLACE, Secretary of Agriculture, do make, prescribe, publish and give public notice of these regulations with the force and effect of law, to be in force and effect until amended or superseded by regulations hereafter made by the Secretary of Agriculture, with the approval of the President, under said Act.

I do hereby ascertain and prescribe that for the purposes of said Act the first marketing year for field corn shall begin November 5, 1933.

I do hereby determine as of November 5, 1933, that the processing tax on the first domestic processing of field corn shall be at the rate of twenty-eight (28) cents per bushel of 56 pounds, which rate equals the difference between the current average farm price for field corn and the fair exchange value of field corn, which price and value, both as defined in said Act, have been ascertained by me from available statistics of the Department of Agriculture.

I. DEFINITIONS

The following terms, as used in these regulations, shall have the meanings hereby assigned to them:

First Domestic Processing.—The first domestic processing of field corn is the milling or other processing of field corn for market (except cleaning and drying), including cutting, grinding, cracking, breaking, by mechanical or other means, and custom milling for toll as well as commercial milling, but does not include cutting, grinding, cracking or breaking, not in the form of flour, for feed purposes only.

Cracked Corn, Corn Chop, or Ground Corn.—Cracked corn, corn chop, or ground corn is the entire product made by cutting, grinding, cracking or breaking corn.

Screened Cracked Corn, Screened Corn Chop, or Screened Ground Corn.—Screened cracked corn, screened corn chop, or screened ground corn is the coarse portion of the corn chop, ground corn, or cracked corn from which most of the fine particles have been removed.

Corn Bran or Hulls.—Corn bran or hulls is the outer coating of the corn kernels, with little or none of the starchy part or germ.

Corn Feed Meal.—Corn feed meal is the fine siftings obtained in the manufacture of screened corn chop, screened ground corn or screened cracked corn, with or without its aspiration products added.

Bolting.—Bolting is the sifting of any meal through wire screens or cloths.

Corn Meal, Maize Meal, or Indian-Corn Meal.—Corn meal, maize meal, or Indian-corn meal is meal made by grinding corn, with or without bolting, or with or without the extraction of the corn germ.

Degermed and Non-degermed Corn Meals.—Corn meal, maize meal or Indian-corn meal may be classified according to the process of manufacture as degermed or non-degermed meals.

(a) *Degermed Corn Meal.*—Degermed corn meal is bolted or unbolted corn meal from which the corn germ has been removed in whole or in part by a degerming process, and is sometimes branded for sale as cream meal, standard meal or pearl meal. Degermed meal contains not more than $1\frac{1}{2}$ percent of fat, by ether extraction.

(b) *Non-degermed Corn Meal.*—Non-degermed corn meal is bolted or unbolted corn meal from which the corn germ has not been removed. Non-degermed meal may be treated by a blast of air to remove chaff and/or bran, and is sometimes branded for sale as old-fashioned meal, water-ground meal or stone-ground meal. Non-degermed meal contains more than $1\frac{1}{2}$ percent of fat, by ether extraction.

Hominy Grits, Corn Grits or Brewers' Grits.—Hominy grits, corn grits or brewers' grits are the hard, flinty portions of the corn kernels, containing little or none of the bran or the germ. Hominy grits, corn grits or brewers' grits may be classified as coarse, medium or fine. The granular particles of fine grits average larger than those of coarse corn meal.

Corn Flour or Brewers' Flour.—Corn flour or brewers' flour is the residue from the manufacture of corn grits and/or corn meal. To be so classified, it must be of a texture fine enough so that not less than 75 percent will sift through No. 9XX bolting silk and the balance sift through a No. 72 grits gauze.

White Hominy Feed, White Hominy Meal, or White Hominy Chop.—White hominy feed, white hominy meal or white hominy chop is the kiln-dried mixture of the mill-run bran coating, the mill-run germ, with or without a partial extraction of the oil, and a part of the starchy portion of the white corn kernel obtained in the manufacture of hominy, hominy grits, and corn meal by the degerming process.

Yellow Hominy Feed, Yellow Hominy Meal, or Yellow Hominy Chop.—Yellow hominy feed, yellow hominy meal or yellow hominy chop is the kiln-dried mixture of the mill-run bran coating, the mill-run germ, with or without a partial extraction of the oil, and a part of the starch portion of the yellow corn kernel obtained in the manufacture of yellow hominy grits and yellow corn meal by the degerming process.

Brewers' Corn Flakes.—Brewers' corn flakes are flakes produced by passing corn grits through rolls.

Corn Flakes (breakfast food type).—Corn flakes of the breakfast food type are corn grits which have been treated with malt and/or sugar, syrups, and salt, and subsequently flaked by rolls. The flakes are then dried and toasted.

Pearl or Table Hominy.—Pearl or table hominy is degermed hulled corn.

Pastes, Adhesives or Binders.—Pastes, adhesives or binders are flours, starches or other starchy materials that have been partially gelatinized and/or dextrinized so as to increase their power of absorption and/or adhesiveness without further treatment.

Cornstarch (not modified).—Cornstarch (not modified) is the white, odorless, tasteless, carbohydrate obtained from corn after the bran, gluten, and germ have been separated from soaked and cracked corn, and includes products commercially known as pearl, powdered, crystal, and lump cornstarch.

Corn Gluten.—Corn gluten is that portion of the endosperm of the corn kernel which can be separated from cornstarch and other soluble matter in a current of water.

Corn Germ.—Corn germ is the embryo of the corn kernel. The commercial product contains some bran and endosperm.

Cornstarch (modified).—Cornstarch (modified) is cornstarch the fluidity of which has been increased by treatment with heat and/or chemicals, and includes products commercially known as "thin boiling starches."

Dextrine.—Dextrine is a powdery product formed by treating cornstarch with heat and/or chemicals. Dextrines with water form a viscous gum having adhesive properties.

Glucose, Mixing Glucose, Confectioners' Glucose, or Syrup.—Glucose, mixing glucose, confectioners' glucose or syrup is a thick, viscous, colorless product made by incompletely hydrolyzing cornstarch, and decolorizing and evaporating the product.

Corn Sugar, Crude, "70."—Corn sugar, crude, "70" is hydrous starch sugar containing between 68 and 72 percent of dextrose.

Corn Sugar, Crude, "80."—Corn sugar, crude, "80" is hydrous starch sugar containing between 79 and 81 percent of dextrose.

Dextrose.—Dextrose is the product chiefly made by the hydrolysis of cornstarch followed by refining and crystallization. Dextrose is known commercially as refined corn sugar.

Anhydrous Dextrose.—Anhydrous dextrose is dextrose containing not less than 99.5 percent of dextrose and not more than 0.5 percent of moisture.

Hydrated Dextrose.—Hydrated dextrose is dextrose containing not less than 92 percent of dextrose and not more than 8 percent of moisture, including water of crystallization.

Corn Molasses or Hydrol.—Corn molasses or hydrol is a by-product in the manufacture of dextrose from cornstarch.

Corn Oil, Crude.—Corn oil, crude, is the oil obtained from the pressing of corn germs.

Corn Oil, Refined.—Corn oil, refined, is the oil resulting from the purification of the crude corn oil.

Soap Stock or Foots.—Soap stock or foots is the residue resulting from the purification of crude corn oil.

Corn Oil Cake.—Corn oil cake consists of the corn germ from which part of the oil has been removed.

Corn Oil-Cake Meal.—Corn oil-cake meal is ground corn oil cake.

Corn Germ Cake.—Corn germ cake consists of the corn germ with other parts of the corn kernel from which part of the oil has been removed.

Corn Germ Meal.—Corn germ meal is ground corn germ cake.

Corn Gluten Feed.—Corn gluten feed is that part of the corn kernel that remains after the separation of the larger part of the starch and the oil. It may or may not contain corn solubles and the germ.

Corn Gluten Meal.—Corn gluten meal is that part of the corn kernel that remains after the separation of the larger part of the starch, oil and bran. It may or may not contain corn solubles and the germ.

Distillers' Dried Grains.—Distillers' dried grains are the dried residue obtained in the manufacture of alcohol and other distilled spirits from corn.

Distillers' Corn Solubles.—Distillers' corn solubles is a by-product from the manufacture of alcohol from corn solids obtained by the evaporation of the mash liquor after the removal of the alcohol and wet grains.

Mash.—Mash is materials, of which corn is the product of chief value, assembled and combined in such manner as to produce distilled spirits.

Distilled Spirits.—Distilled spirits are alcoholic liquors made by the distillation of mash, and include alcohol and whisky.

II. CONVERSION FACTORS

I do hereby establish the following conversion factors for articles processed wholly or in chief value from corn to determine the amount of tax imposed or refunds to be made with respect thereto.

The following tables of conversion factors fix the percentage of the per bushel processing tax on corn with respect to 100 pounds or proof gallon of the following articles processed from corn.

Article	Unit	Conversion factor
	<i>Pounds</i>	<i>Percent</i>
Cracked corn, corn chop, or ground corn (except for feed ¹)	100	178.57
Screened cracked corn, screened corn chop, or screened ground corn (except for feed ¹)	100	185.19
Corn bran or hulls	100	0
Corn feed meal	100	0
Corn meal, maize meal or Indian-corn meal:		
Degermed	100	300.00
Nondegermed	100	200.00
Hominy grits, corn grits or brewers' grits (coarse, medium and/or fine)	100	300.00
Corn flour or brewers' flour	100	200.00
Hominy feed, white or yellow, resulting from manufacture of hominy, hominy grits or corn meal by the degerming process	100	0
Brewers' corn flakes	100	350.00
Corn flakes (breakfast feed type)	100	450.00
Pearl or table hominy	100	300.00
Pastes, adhesives or binders	100	350.00
<i>Cornstarch (not modified):</i>		
Cornstarch, standard powdered (less than 11% moisture)	100	281.39
Cornstarch, standard pearl (11% to 13% moisture)	100	275.11
Cornstarch, lump (more than 13% moisture)	100	265.80
<i>Cornstarch (modified):</i>		
Starch, laundry	100	281.39
Starch used as brewers' materials	100	275.11
<i>Dextrines (4% or less moisture)</i>	100	300.19
<i>Dextrines (more than 4% moisture)</i>	100	293.87
<i>Glucose, mixing glucose, confectioners' glucose or syrup and sugars:</i>		
Syrup or glucose 41° Baumé	100	237.50
Syrup or glucose 42° Baumé	100	243.60
Syrup or glucose 43° Baumé	100	249.05
Syrup or glucose 44° Baumé	100	253.84
Syrup or glucose 45° Baumé	100	258.68
Sugar, crude, "70"	100	233.01
Sugar, crude, "80"	100	260.46
Dextrose, anhydrous	100	187.27
Dextrose, hydrous	100	203.56
Corn molasses, hydrol	100	128.46
<i>Corn oil:</i>		
Corn oil, crude	100	311.52
Corn oil, refined	100	331.61
Soap stock or foots	100	0
Corn oil cake or corn oil-cake meal	100	0
Corn germ cake or corn germ meal	100	0
Corn gluten feed	100	0
Corn gluten meal	100	0
Corn in secondary processing, including mash ²	100	178.57
Distilled spirits ²	(³)	20.00
Distillers' dried grains	100	0
Distillers' corn solubles	100	0

¹ To be exempt from the floor-stocks tax, cracked corn, corn chop or ground corn, screened or not screened, must be the product of field corn processed for feed purposes only.

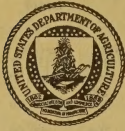
² The above conversion factors for mash and distilled spirits are based upon a mash containing only corn. The conversion factors for mash and distilled spirits, in chief value of field corn, shall be the proportion of the above conversion factor which the weight of the field corn in the mash bears to the total weight of grains and grain products in the mash.

³ Per gallon 100 proof.

Field-corn products for which no specific conversion factor is prescribed in these regulations are not excluded from the payment of the compensating or floor-stocks taxes.

As to any article for which no conversion factor is specifically assigned, I hereby establish (1) that if such article is made, directly or indirectly, in some part from another article to which a conversion factor is assigned, then as to each 100 pounds of such part the conversion factor shall be the conversion factor for such other article, and (2) if such article is made, directly or indirectly, in some part from field corn but not (as to such part) from another article to which a conversion factor is assigned, then as to each 100 pounds of

such part the conversion factor shall be 178.57 percent of the per bushel processing tax on field corn.



In testimony whereof I have hereunto set my hand and caused the official seal of the Department of Agriculture to be affixed in the city of Washington, this 21st day of October, 1933.

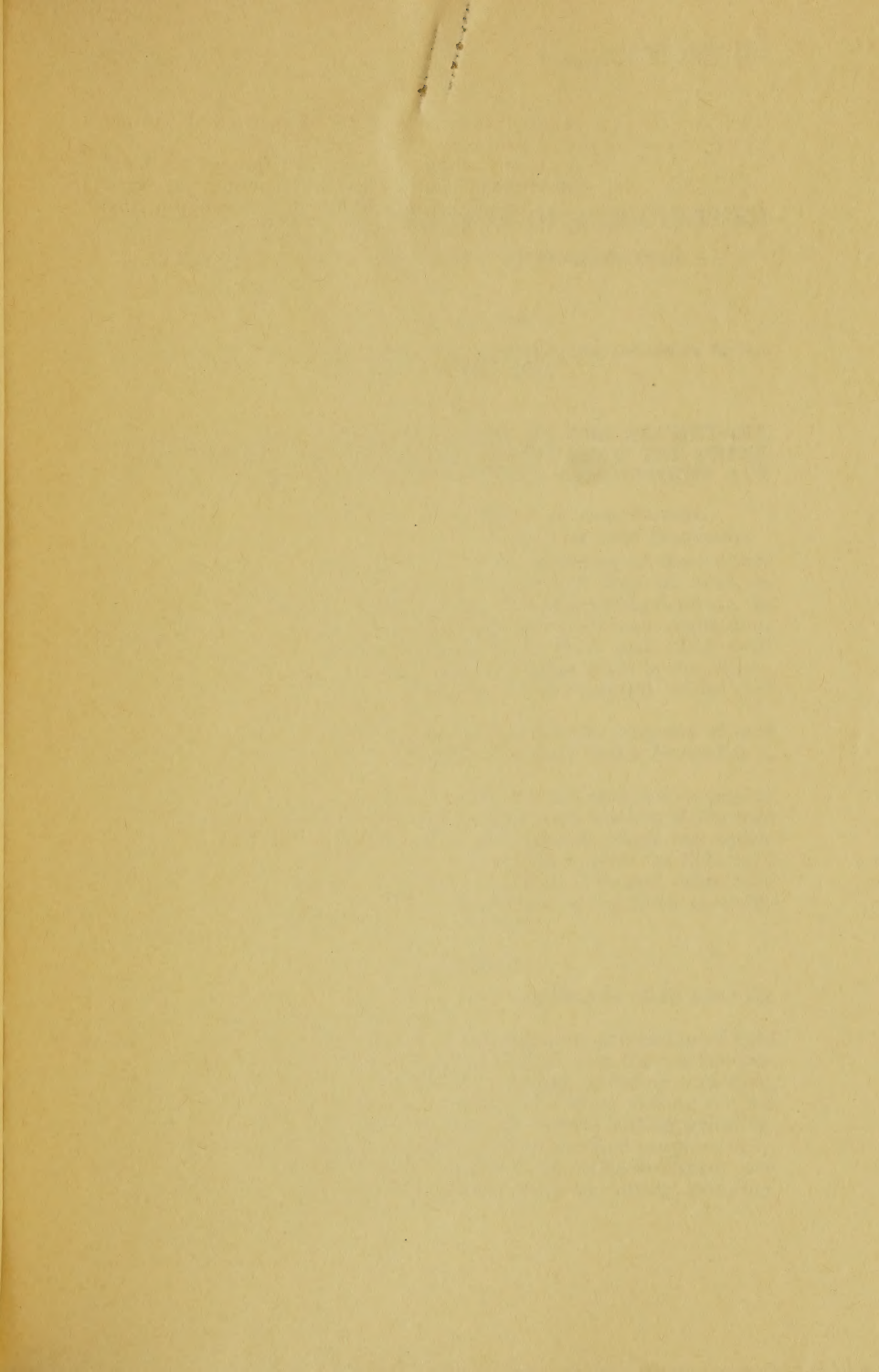
H. Wallace
Secretary of Agriculture.

Approved:

Franklin D. Roosevelt

The President of the United States.

OCTOBER 23, 1933.





(This regulation was first printed as C.H. 4)

UNITED STATES DEPARTMENT OF AGRICULTURE

AGRICULTURAL ADJUSTMENT ADMINISTRATION

(Field Corn Regulations, Series 1)

(Marketing year, rate of processing tax, definitions and conversion factors with respect to field corn)

FIELD CORN REGULATIONS MADE BY THE SECRETARY OF AGRICULTURE WITH THE APPROVAL OF THE PRESIDENT, UNDER THE AGRICULTURAL ADJUSTMENT ACT

UNITED STATES DEPARTMENT OF AGRICULTURE,
OFFICE OF THE SECRETARY.

By virtue of the authority vested in the Secretary of Agriculture by the Agricultural Adjustment Act, approved May 12, 1933, as amended, I, HENRY A. WALLACE, Secretary of Agriculture, do make, prescribe, publish and give public notice of these regulations with the force and effect of law, to be in force and effect until amended or superseded by regulations hereafter made by the Secretary of Agriculture, with the approval of the President, under said Act.

I do hereby ascertain and prescribe that for the purposes of said Act the first marketing year for field corn shall begin November 5, 1933.

I do hereby determine as of November 5, 1933, that the processing tax on the first domestic processing of field corn shall be at the rate of twenty-eight (28) cents per bushel of 56 pounds, which rate equals the difference between the current average farm price for field corn and the fair exchange value of field corn, which price and value, both as defined in said Act, have been ascertained by me from available statistics of the Department of Agriculture.

I. DEFINITIONS

The following terms, as used in these regulations, shall have the meanings hereby assigned to them:

First Domestic Processing.—The first domestic processing of field corn is the milling or other processing of field corn for market (except cleaning and drying), including cutting, grinding, cracking, breaking, by mechanical or other means, and custom milling for toll as well as commercial milling, but does not include cutting, grinding, cracking, or breaking, not in the form of flour, for feed purposes only.

Cracked Corn, Corn Chop, or Ground Corn.—Cracked corn, corn chop, or ground corn is the entire product made by cutting, grinding, cracking, or breaking corn.

Screened Cracked Corn, Screened Corn Chop, or Screened Ground Corn.—Screened cracked corn, screened corn chop, or screened ground corn is the coarse portion of the corn chop, ground corn, or cracked corn from which most of the fine particles have been removed.

Corn Bran or Hulls.—Corn bran or hulls is the outer coating of the corn kernels, with little or none of the starchy part or germ.

Corn Feed Meal.—Corn feed meal is the fine siftings obtained in the manufacture of screened corn chop, screened ground corn or screened cracked corn, with or without its aspiration products added.

Bolting.—Bolting is the sifting of any meal through wire screens or cloths.

Corn Meal, Maize Meal, or Indian-Corn Meal.—Corn meal, maize meal, or Indian-corn meal is meal made by grinding corn, with or without bolting, or with or without the extraction of the corn germ.

Degermed and Nondegermed Corn Meals.—Corn meal, maize meal or Indian-corn meal may be classified according to the process of manufacture as degermed or non-degermed meals.

(a) *Degermed Corn Meal.*—Degermed corn meal is bolted or unbolted corn meal from which the corn germ has been removed in whole or in part by a degerming process, and is sometimes branded for sale as cream meal, standard meal, or pearl meal. Degermed meal contains not more than $1\frac{1}{2}$ percent of fat, by ether extraction.

(b) *Nondegermed Corn Meal.*—Nondegermed corn meal is bolted or unbolted corn meal from which the corn germ has not been removed. Nondegermed meal may be treated by a blast of air to remove chaff and/or bran, and is sometimes branded for sale as old-fashioned meal, water-ground meal, or stone-ground meal. Nondegermed meal contains more than $1\frac{1}{2}$ percent of fat, by ether extraction.

Hominy Grits, Corn Grits, or Brewers' Grits.—Hominy grits, corn grits, or brewers' grits are the hard, flinty portions of the corn kernels, containing little or none of the bran or the germ. Hominy grits, corn grits, or brewers' grits may be classified as coarse, medium, or fine. The granular particles of fine grits average larger than those of coarse corn meal.

Corn Flour or Brewers' Flour.—Corn flour or brewers' flour is the residue from the manufacture of corn grits and/or corn meal. To be so classified, it must be of a texture fine enough so that not less than 75 percent will sift through No. 9XX bolting silk and the balance sift through a No. 72 grits gauze.

White Hominy Feed, White Hominy Meal, or White Hominy Chop.—White hominy feed, white hominy meal, or white hominy chop is the kiln-dried mixture of the mill-run bran coating, the mill-run germ, with or without a partial extraction of the oil, and a part of the starchy portion of the white corn kernel obtained in the manufacture of hominy, hominy grits, and corn meal by the degerming process.

Yellow Hominy Feed, Yellow Hominy Meal, or Yellow Hominy Chop.—Yellow hominy feed, yellow hominy meal, or yellow hominy chop is the kiln-dried mixture of the mill-run bran coating, the mill-run germ, with or without a partial extraction of the oil, and

a part of the starch portion of the yellow corn kernel obtained in the manufacture of yellow hominy grits and yellow corn meal by the degerming process.

Brewers' Corn Flakes.—Brewers' corn flakes are flakes produced by passing corn grits through rolls.

Corn Flakes (breakfast food type).—Corn flakes of the breakfast food type are corn grits which have been treated with malt and/or sugar, syrups, and salt, and subsequently flaked by rolls. The flakes are then dried and toasted.

Pearl or Table Hominy.—Pearl or table hominy is degermed hulled corn.

Pastes, Adhesives, or Binders.—Pastes, adhesives, or binders are flours, starches, or other starchy materials that have been partially gelatinized and/or dextrinized so as to increase their power of absorption and/or adhesiveness without further treatment.

Cornstarch (not modified).—Cornstarch (not modified) is the white, odorless, tasteless, carbohydrate obtained from corn after the bran, gluten, and germ have been separated from soaked and cracked corn, and includes products commercially known as pearl, powdered, crystal, and lump cornstarch.

Corn Gluten.—Corn gluten is that portion of the endosperm of the corn kernel which can be separated from cornstarch and other soluble matter in a current of water.

Corn Germ.—Corn germ is the embryo of the corn kernel. The commercial product contains some bran and endosperm.

Cornstarch (modified).—Cornstarch (modified) is cornstarch the fluidity of which has been increased by treatment with heat and/or chemicals, and includes products commercially known as "thin boiling starches."

Dextrine.—Dextrine is a powdery product formed by treating cornstarch with heat and/or chemicals. Dextrines with water form a viscous gum having adhesive properties.

Glucose, Mixing Glucose, Confectioners' Glucose, or Syrup.—Glucose, mixing glucose, confectioners' glucose or syrup is a thick, viscous, colorless product made by incompletely hydrolyzing cornstarch, and decolorizing and evaporating the product.

Corn Sugar, Crude, "70."—Corn sugar, crude, "70" is hydrous starch sugar containing between 68 and 72 percent of dextrose.

Corn Sugar, Crude, "80."—Corn sugar, crude, "80" is hydrous starch sugar containing between 79 and 81 percent of dextrose.

Dextrose.—Dextrose is the product chiefly made by the hydrolysis of cornstarch followed by refining and crystallization. Dextrose is known commercially as refined corn sugar.

Anhydrous Dextrose.—Anhydrous dextrose is dextrose containing not less than 99.5 percent of dextrose and not more than 0.5 percent of moisture.

Hydrated Dextrose.—Hydrated dextrose is dextrose containing not less than 92 percent of dextrose and not more than 8 percent of moisture, including water of crystallization.

Corn Molasses or Hydrol.—Corn molasses or hydrol is a by-product in the manufacture of dextrose from cornstarch.

Corn Oil, Crude.—Corn oil, crude, is the oil obtained from the pressing of corn germs.

Corn Oil, Refined.—Corn oil, refined, is the oil resulting from the purification of the crude corn oil.

Soap Stock or Foots.—Soap stock or foots is the residue resulting from the purification of crude corn oil.

Corn-Oil Cake.—Corn-oil cake consists of the corn germ from which part of the oil has been removed.

Corn-Oil-Cake Meal.—Corn-oil-cake meal is ground corn-oil cake.

Corn-Germ Cake.—Corn-germ cake consists of the corn germ with other parts of the corn kernel from which part of the oil has been removed.

Corn-Germ Meal.—Corn-germ meal is ground corn-germ cake.

Corn-Gluten Feed.—Corn-gluten feed is that part of the corn kernel that remains after the separation of the larger part of the starch and the oil. It may or may not contain corn solubles and the germ.

Corn-Gluten Meal.—Corn-gluten meal is that part of the corn kernel that remains after the separation of the larger part of the starch, oil, and bran. It may or may not contain corn solubles and the germ.

Distillers' Dried Grains.—Distillers' dried grains are the dried residue obtained in the manufacture of alcohol and other distilled spirits from corn.

Distillers' Corn Solubles.—Distillers' corn solubles is a by-product from the manufacture of alcohol from corn solids obtained by the evaporation of the mash liquor after the removal of the alcohol and wet grains.

Mash.—Mash is materials, of which corn is the product of chief value, assembled and combined in such manner as to produce distilled spirits.

Distilled Spirits.—Distilled spirits are alcoholic liquors made by the distillation of mash, and include alcohol and whisky.

II. CONVERSION FACTORS

I do hereby establish the following conversion factors for articles processed wholly or in chief value from corn to determine the amount of tax imposed or refunds to be made with respect thereto.

The following tables of conversion factors fix the percentage of the per bushel processing tax on corn with respect to 100 pounds or proof gallon of the following articles processed from corn.

Article	Unit	Conversion factor
	Pounds	Percent
Cracked corn, corn chop, or ground corn (except for feed ¹)	100	178.57
Screened cracked corn, screened corn chop, or screened ground corn (except for feed ¹)	100	185.19
Corn bran or hulls	100	0
Corn feed meal	100	0
Corn meal, maize meal, or Indian-corn meal:	100	0
Degermed		
Nondegermed	100	300.00
Hominy grits, corn grits, or brewers' grits (coarse, medium, and/or fine)	100	200.00
Corn flour or brewers' flour	100	300.00
Hominy feed, white or yellow, resulting from manufacture of hominy, hominy grits, or corn meal by the degerming process	100	200.00
Brewers' corn flakes	100	0
Corn flakes (breakfast feed type)	100	350.00
Pearl or table hominy	100	450.00
Pastes, adhesives or binders	100	300.00
	100	350.00

¹ To be exempt from the floor-stocks tax, cracked corn, corn chop or ground corn, screened or not screened, must be the product of field corn processed for feed purposes only.

Article	Unit	Conversion factor
<i>Cornstarch (not modified):</i>	<i>Pounds</i>	<i>Percent</i>
Cornstarch, standard powdered (less than 11% moisture).....	100	281.39
Cornstarch, standard pearl (11% to 13% moisture).....	100	275.11
Cornstarch, lump (more than 13% moisture).....	100	285.80
<i>Cornstarch (modified):</i>		
Starch, laundry.....	100	281.39
Starch used as brewers' materials.....	100	275.11
Dextrines (4% or less moisture).....	100	300.19
Dextrines (more than 4% moisture).....	100	293.87
<i>Glucose, mixing glucose, confectioners' glucose or syrup and sugars:</i>		
Syrup or glucose 41° Baumé.....	100	237.50
Syrup or glucose 42° Baumé.....	100	243.60
Syrup or glucose 43° Baumé.....	100	249.05
Syrup or glucose 44° Baumé.....	100	253.84
Syrup or glucose 45° Baumé.....	100	258.08
Sugar, crude, "70".....	100	233.01
Sugar, crude, "80".....	100	260.46
Dextrose, anhydrous.....	100	187.27
Dextrose, hydrous.....	100	203.56
Corn molasses, hydrol.....	100	128.46
<i>Corn oil:</i>		
Corn oil, crude.....	100	311.52
Corn oil, refined.....	100	331.61
Soap stock or foots.....	100	0
Corn oil cake or corn oil-cake meal.....	100	0
Corn germ cake or corn germ meal.....	100	0
Corn gluten feed.....	100	0
Corn gluten meal.....	100	0
Corn in secondary processing, including mash ²	100	178.57
Distilled spirits ²	(³)	20.00
Distillers' dried grains.....	100	0
Distillers' corn solubles.....	100	0

² The above conversion factors for mash and distilled spirits are based upon a mash containing only corn. The conversion factors for mash and distilled spirits, in chief value of field corn, shall be the proportion of the above conversion factor which the weight of the field corn in the mash bears to the total weight of grains and grain products in the mash.

³ Per gallon 100 proof.

Field-corn products for which no specific conversion factor is prescribed in these regulations are not excluded from the payment of the compensating or floor-stocks taxes.

As to any article for which no conversion factor is specifically assigned, I hereby establish (1) that if such article is made, directly or indirectly, in some part from another article to which a conversion factor is assigned, then as to each 100 pounds of such part the conversion factor shall be the conversion factor for such other article, and (2) if such article is made, directly or indirectly, in some part from field corn but not (as to such part) from another article to which a conversion factor is assigned, then as to each 100 pounds of such part the conversion factor shall be 178.57 percent of the per bushel processing tax on field corn.

In testimony whereof I have hereunto set my hand and caused the official seal of the Department of Agriculture to be affixed in the city of Washington, this 21st day of October 1933.



H. A. Wallace

Approved:

Secretary of Agriculture.

Franklin D. Roosevelt

The President of the United States.

OCTOBER 23, 1933.

UNITED STATES DEPARTMENT OF AGRICULTURE

AGRICULTURAL ADJUSTMENT ADMINISTRATION

(Field Corn Regulations, Series 1, Supplement 1)

(Rate of processing tax and conversion factors with respect to field corn)

SUPPLEMENTARY FIELD CORN REGULATIONS MADE BY
THE SECRETARY OF AGRICULTURE, WITH THE AP-
PROVAL OF THE PRESIDENT, UNDER THE AGRICUL-
TURAL ADJUSTMENT ACTUNITED STATES DEPARTMENT OF AGRICULTURE,
OFFICE OF THE SECRETARY.

By virtue of the authority vested in the Secretary of Agriculture by the Agricultural Adjustment Act, approved May 12, 1933, as amended, I, REXFORD G. TUGWELL, Acting Secretary of Agriculture, do make, prescribe, publish, and give public notice of these regulations (constituting a supplement to and in part a revision of Field Corn Regulations, Series 1, and to the extent of such revision, but not otherwise, superseding said regulations) with the force and effect of law, to be in force and effect until amended or superseded by regulations hereafter made by the Secretary of Agriculture, with the approval of the President, under said Act.

In lieu of and in revision of the third paragraph of the above-mentioned Field Corn Regulations, Series 1, I do hereby find, after investigation and due notice and opportunity for hearing to interested parties and due consideration having been given to all of the facts, that the rate of tax as of November 5, 1933, which equals the difference between the current average farm price for field corn and the fair exchange value of field corn, which price and value both as defined in said Act, have been ascertained by me from available statistics of the Department of Agriculture, will cause such reduction in the quantity of field corn, or products thereof, domestically consumed as to result in the accumulation of surplus stocks of field corn, or products thereof, or in the depression of the farm price of field corn. I do hereby, accordingly, determine: as of November 5, 1933, that the rate of the processing tax on the first domestic processing of field corn shall be five (5) cents per bushel of fifty-six (56) pounds; and that, as of December 1, 1933, the rate of the processing tax on the first domestic processing of field corn shall be twenty (20) cents per bushel of fifty-six (56) pounds, which rate, as of the effective date thereof, will prevent such accumulation of surplus stocks and depression of the farm price of field corn.

In lieu of and in revision of the table of conversion factors contained in the above-mentioned Field Corn Regulations, Series 1, I do hereby establish that the conversion factors for articles processed wholly or in chief value from corn, to determine the amount of tax imposed or refunds to be made with respect thereto are as follows:

The following table of conversion factors fix the percentage of the per bushel processing tax on corn with respect to 100 pounds net weight, or proof gallon, of the following articles processed from corn:

Article	Unit	Conversion factor
	Lbs.	Percent
Cracked corn, corn chop, or ground corn (except for feed ¹)	100	178.57
Screened cracked corn, screened corn chop, or screened ground corn (except for feed ¹)	100	185.19
Corn bran or hulls	100	.00
Corn feed meal	100	.00
Corn meal, maize meal or Indian-corn meal:		
Degermed	100	300.00
Nondegermed	100	200.00
Hominy grits, corn grits or brewers' grits (coarse, medium and/or fine)	100	300.00
Corn flour or brewers' flour	100	300.00
Hominy feed, white or yellow, resulting from manufacture of hominy, hominy grits or corn meal by the degerming process	100	.00
Brewers' corn flakes	100	325.00
Corn flakes (breakfast food type)	100	350.00
Pearl or table hominy	100	300.00
Pastes, adhesives or binders	100	350.00
Cornstarch (not modified):		
Cornstarch, standard powdered (less than 11% moisture)	100	281.39
Cornstarch, standard pearl (11% to 13% moisture)	100	275.11
Cornstarch, lump (more than 13% moisture)	100	265.80
Cornstarch used as brewers' materials	100	275.11
Cornstarch (modified): Cornstarch, laundry	100	281.39
Dextrines (4% or less moisture)	100	300.19
Dextrines (more than 4% moisture)	100	293.87
Glucose, mixing glucose, confectioners' glucose or syrup and sugars:		
Syrup or glucose 41° Baumé	100	237.50
Syrup or glucose 42° Baumé	100	243.60
Syrup or glucose 43° Baumé	100	249.05
Syrup or glucose 44° Baumé	100	253.84
Syrup or glucose 45° Baumé	100	258.68
Sugar, crude, "70"	100	233.01
Sugar, crude, "80"	100	260.46
Dextrose, anhydrous	100	288.11
Dextrose, hydrous	100	313.16
Corn molasses, hydrol	100	.00
Corn oil:		
Corn oil, crude	100	311.52
Corn oil, refined	100	331.61
Soap stock or foots	100	.00
Corn oil cake or corn oil-cake meal	100	.00
Corn germ cake or corn germ meal	100	.00
Corn gluten feed	100	.00
Corn gluten meal	100	.00
Corn in secondary processing, including mash ²	100	178.57
Distilled spirits ³	(³)	20.00
Distillers' dried grains	100	.00
Distillers' corn solubles	100	.00
Canned field corn	100	23.00
Canned hominy	100	60.00

¹ To be exempt from the floor-stocks tax, cracked corn, corn chop or ground corn, screened or not screened, must be the product of field corn processed for feed purposes only.

² The above conversion factors for mash and distilled spirits are based upon a mash containing only corn. The conversion factors for mash and distilled spirits, in chief value of field corn, shall be the proportion of the above conversion factor which the weight of the field corn in the mash bears to the total weight of grains and grain products in the mash.

³ Per gallon 100 proof.



In testimony whereof I have hereunto set my hand and caused the official seal of the Department of Agriculture to be affixed in the city of Washington this 4th day of November, 1933.

Rexford G. Tugwell

Acting Secretary of Agriculture.

Approved:

Franklin D. Roosevelt

The President of the United States.

NOVEMBER 4, 1933.

(This regulation was first printed as C.H.-6)

UNITED STATES DEPARTMENT OF AGRICULTURE

AGRICULTURAL ADJUSTMENT ADMINISTRATION

(Field Corn Regulations, Series 1, Supplement 1)

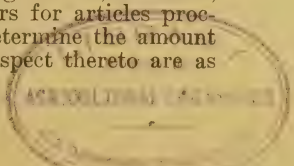
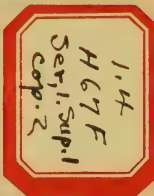
(Rate of processing tax and conversion factors with respect to field corn)

SUPPLEMENTARY FIELD CORN REGULATIONS MADE BY
THE SECRETARY OF AGRICULTURE, WITH THE AP-
PROVAL OF THE PRESIDENT, UNDER THE AGRICUL-
TURAL ADJUSTMENT ACTUNITED STATES DEPARTMENT OF AGRICULTURE,
OFFICE OF THE SECRETARY.

By virtue of the authority vested in the Secretary of Agriculture by the Agricultural Adjustment Act, approved May 12, 1933, as amended, I, REXFORD G. TUGWELL, Acting Secretary of Agriculture, do make, prescribe, publish, and give public notice of these regulations (constituting a supplement to and in part a revision of Field Corn Regulations, Series 1, and to the extent of such revision, but not otherwise, superseding said regulations) with the force and effect of law, to be in force and effect until amended or superseded by regulations hereafter made by the Secretary of Agriculture, with the approval of the President, under said Act.

In lieu of and in revision of the third paragraph of the above-mentioned Field Corn Regulations, Series 1, I do hereby find, after investigation and due notice and opportunity for hearing to interested parties and due consideration having been given to all of the facts, that the rate of tax as of November 5, 1933, which equals the difference between the current average farm price for field corn and the fair exchange value of field corn, which price and value both as defined in said Act, have been ascertained by me from available statistics of the Department of Agriculture, will cause such reduction in the quantity of field corn, or products thereof, domestically consumed as to result in the accumulation of surplus stocks of field corn, or products thereof, or in the depression of the farm price of field corn. I do hereby, accordingly, determine: as of November 5, 1933, that the rate of the processing tax on the first domestic processing of field corn shall be five (5) cents per bushel of fifty-six (56) pounds; and that, as of December 1, 1933, the rate of the processing tax on the first domestic processing of field corn shall be twenty (20) cents per bushel of fifty-six (56) pounds, which rate, as of the effective date thereof, will prevent such accumulation of surplus stocks and depression of the farm price of field corn.

In lieu of and in revision of the table of conversion factors contained in the above-mentioned Field Corn Regulations, Series 1, I do hereby establish that the conversion factors for articles processed wholly or in chief value from corn, to determine the amount of tax imposed or refunds to be made with respect thereto are as follows:



The following table of conversion factors fix the percentage of the per bushel processing tax on corn with respect to 100 pounds net weight, or proof gallon, of the following articles processed from corn:

Article	Unit	Conversion factor
	Lbs.	Percent
Cracked corn, corn chop, or ground corn (except for feed ¹)	100	178.57
Screened cracked corn, screened corn chop, or screened ground corn (except for feed ¹)	100	185.19
Corn bran or hulls	100	.00
Corn feed meal	100	.00
Corn meal, maize meal or Indian-corn meal:		
Degermed	100	300.00
Nondegermed	100	200.00
Hominy grits, corn grits or brewers' grits (coarse, medium and/or fine)	100	300.00
Corn flour or brewers' flour	100	300.00
Hominy feed, white or yellow, resulting from manufacture of hominy, hominy grits or corn meal by the degerming process	100	.00
Brewers' corn flakes	100	325.00
Corn flakes (breakfast food type)	100	350.00
Pearl or table hominy	100	300.00
Pastes, adhesives or binders	100	350.00
Cornstarch (not modified):		
Cornstarch, standard powdered (less than 11% moisture)	100	281.39
Cornstarch, standard pearl (11% to 13% moisture)	100	275.11
Cornstarch, lump (more than 13% moisture)	100	265.80
Cornstarch used as brewers' materials	100	275.11
Cornstarch (modified): Cornstarch, laundry	100	281.39
Dextrines (4% or less moisture)	100	300.19
Dextrines (more than 4% moisture)	100	293.87
Glucose, mixing glucose, confectioners' glucose or syrup and sugars:		
Syrup or glucose 41° Baumé	100	237.50
Syrup or glucose 42° Baumé	100	243.60
Syrup or glucose 43° Baumé	100	249.05
Syrup or glucose 44° Baumé	100	253.84
Syrup or glucose 45° Baumé	100	258.68
Sugar, crude, "70"	100	233.01
Sugar, crude, "80"	100	260.46
Dextrose, anhydrous	100	288.11
Dextrose, hydrous	100	313.16
Corn molasses, hydrol.	100	.00
Corn oil:		
Corn oil, crude	100	311.52
Corn oil, refined	100	331.61
Soap stock or foots	100	.00
Corn oil cake or corn oil-cake meal	100	.00
Corn germ cake or corn germ meal	100	.00
Corn gluten feed	100	.00
Corn gluten meal	100	.00
Corn in secondary processing, including mash ²	100	.00
Distilled spirits ¹	100	178.57
Distillers' dried grains	(9)	20.00
Distillers' corn solubles	100	.00
Canned field corn	100	.00
Canned hominy	100	23.00
	100	60.00

¹ To be exempt from the floor-stocks tax, cracked corn, corn chop or ground corn, screened or not screened, must be the product of field corn processed for feed purposes only.

² The above conversion factors for mash and distilled spirits are based upon a mash containing only corn. The conversion factors for mash and distilled spirits, in chief value of field corn, shall be the proportion of the above conversion factor which the weight of the field corn in the mash bears to the total weight of grains and grain products in the mash.

³ Per gallon 100 proof.



In testimony whereof I have hereunto set my hand and caused the official seal of the Department of Agriculture to be affixed in the city of Washington this 4th day of November, 1933.

Rexford G. Tugwell

Acting Secretary of Agriculture.

Approved:

Franklin D. Roosevelt

The President of the United States.

NOVEMBER 4, 1933.

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UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

(Field Corn Regulations, Series 1, Supplement 1, Revision 1)

(Rate of processing tax with respect to field corn)

**REVISION OF FIELD CORN REGULATIONS MADE BY THE
SECRETARY OF AGRICULTURE WITH THE APPROVAL
OF THE PRESIDENT UNDER THE AGRICULTURAL AD-
JUSTMENT ACT**

UNITED STATES DEPARTMENT OF AGRICULTURE,
OFFICE OF THE SECRETARY.

By virtue of the authority vested in the Secretary of Agriculture by the Agricultural Adjustment Act, approved May 12, 1933, as amended, I, R. G. TUGWELL, Acting Secretary of Agriculture, do make, prescribe, publish, and give public notice of these regulations (constituting a revision of Field Corn Regulations, Series 1, Supplement 1, and to the extent of such revision, but not otherwise, superseding said regulations) with the force and effect of law, to be in force and effect until amended or superseded by regulations hereafter made by the Secretary of Agriculture, with the approval of the President, under said Act.

I do hereby determine that, in order to effectuate the declared policy of said Act, an adjustment of the rate of the processing tax on the first domestic processing of field corn, as of December 1, 1933, is necessary. Accordingly, in part revision of the second paragraph of Field Corn Regulations, Series 1, Supplement 1, I do hereby determine that the rate of the processing tax on the first domestic processing of field corn, as of December 1, 1933, shall be five (5) cents per bushel of fifty-six (56) pounds, which said rate will prevent the accumulation of surplus stocks and depression in the farm price of field corn.

In testimony whereof I have hereunto set my hand and caused the official seal of the Department of Agriculture to be affixed in the city of Washington this 29th day of November 1933.



R. G. Tugwell

Acting Secretary of Agriculture.

Approved:

Kent H. Roosevelt

The President of the United States.

NOVEMBER 29, 1933.

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DEC 27 1933

UNITED STATES

UNITED STATES DEPARTMENT OF AGRICULTURE

AGRICULTURAL ADJUSTMENT ADMINISTRATION

(Field Corn Regulations, Series 1, Supplement 2)

(Exemption under Section 15 (b) with respect to field corn processed by community grist mills)

SECOND SUPPLEMENTARY FIELD CORN REGULATIONS
MADE BY THE SECRETARY OF AGRICULTURE WITH
THE APPROVAL OF THE PRESIDENT UNDER THE AGRI-
CULTURAL ADJUSTMENT ACT

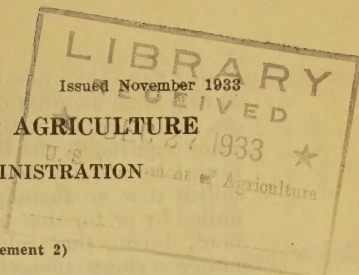
UNITED STATES DEPARTMENT OF AGRICULTURE,
OFFICE OF THE SECRETARY.

By virtue of the authority vested in the Secretary of Agriculture by the Agricultural Adjustment Act approved May 12, 1933, as amended, I, R. G. TUGWELL, Acting Secretary of Agriculture, do make, prescribe, publish, and give public notice of these regulations (constituting a supplement to, and in part a revision of, Field Corn Regulations, Series 1, and Field Corn Regulations, Series 1, Supplement 1), with the force and effect of law, to be in force and effect until amended or superseded by regulations hereafter made by the Secretary of Agriculture, with the approval of the President, under said Act.

EXEMPTION

In my judgment, the imposition of the processing tax upon field corn processed by, or for a producer, who, together with his own family, employees, or household, processes, or has processed for him, less than one (1) bushel of field corn, in any calendar week, is unnecessary to effectuate the declared policy of the Act. Accordingly, I do hereby exempt from the processing tax field corn processed by or for the producer who, together with his own family, employees, or household, processes, or has processed for him, less than one (1) bushel of field corn in any calendar week. Included in computing this amount of field corn, shall be any field corn with respect to which the payment of the processing tax is not required to be made. If a producer processes, or has processed for him, field corn, not in the form of flour, for feed purposes only, or for consumption by his family, employees, or household, the amount so processed shall be taken into account in computing the amount with respect to which this exemption is permitted, and only the balance, if any, will be subject to exemption hereunder.

In the case of community grist mills for toll, in order to entitle the miller to the foregoing exemption, it will be sufficient for the miller to make a statement under oath, monthly, that he has not knowingly



milled more than one (1) bushel of corn; during any calendar week during that month for any producer and his own family, employees, or household, without securing the affidavit or witnessed statement required by the Bureau of Internal Revenue; that he has ascertained by inquiry from the person delivering the field corn to be milled that no further amount of field corn is being, or has been, milled by or for that producer, his own family, employees, or household, during that calendar week than the amount ground by the miller making affidavit; and that, if the contrary has been ascertained, he has not milled field corn for the producer and his own family, employees, or household, without securing the affidavit or witnessed statement required by the Bureau of Internal Revenue. The said affidavit shall be transmitted, during the calendar month following the month for which made, to the Collector of Internal Revenue.



In testimony whereof I have hereunto set my hand and caused the official seal of the Department of Agriculture to be affixed in the city of Washington this 29th day of November 1933.

R. G. Tugwell

Acting Secretary of Agriculture.

Approved:

Franklin D. Roosevelt

The President of the United States.

NOVEMBER 29, 1933.

DEC 27 1933

Janice S. Brown

UNITED STATES DEPARTMENT OF AGRICULTURE

AGRICULTURAL ADJUSTMENT ADMINISTRATION

(Field Corn Regulations, Series 1, Supplement 3)

(Definition of field corn)

THIRD SUPPLEMENTARY FIELD CORN REGULATIONS MADE BY THE SECRETARY OF AGRICULTURE WITH THE APPROVAL OF THE PRESIDENT UNDER THE AGRICULTURAL ADJUSTMENT ACT

UNITED STATES DEPARTMENT OF AGRICULTURE,
OFFICE OF THE SECRETARY.

By virtue of the authority vested in the Secretary of Agriculture by the Agricultural Adjustment Act, approved May 12, 1933, as amended, I, H. A. WALLACE, Secretary of Agriculture, do make, prescribe, publish, and give public notice of these regulations (constituting a supplement to, and in part a revision of, Field Corn Regulations, Series 1; Field Corn Regulations, Series 1, Supplement 1; Field Corn Regulations, Series 1, Supplement 1, Revision 1; and Field Corn Regulations, Series 1, Supplement 2) with the force and effect of law, to be in force and effect until amended or superseded by regulations hereafter made by the Secretary of Agriculture, with the approval of the President, under said act.

The term "field corn", as used in the Field Corn Regulations, means shelled corn, commonly known as field corn, which may be white or yellow or mixed in color, the equivalent of fifty-six (56) pounds per bushel adjusted to a 15½ percent moisture basis.

Field Corn Regulations, Series 1, Supplement 1, Revision 1, are hereby revised by inserting a comma after the word "bushel", in line 8 of paragraph 2, followed by the words "the equivalent", and by striking out the comma which follows the word "pounds", in line 8 of paragraph 2, and adding the words "adjusted to a 15½ percent moisture basis"; followed by a comma.

The foregoing supplement to, and revision of, the Field Corn Regulations shall be effective as of 12:01 a.m. February 1, 1934, and shall be applicable only upon the processing of field corn on and after that date.

In testimony whereof I have hereunto set my hand and caused the official seal of the Department of Agriculture to be affixed in the city of Washington, this 23d day of February, 1934.



H. A. Wallace

Approved:

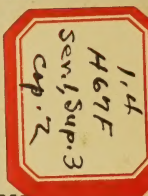
Secretary of Agriculture.

Franklin D. Roosevelt

The President of the United States.

FEBRUARY 24, 1934.

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